

## **EXHIBIT 3**

6/11/03

Tracey:

Here is the ticket pricing and expense sheet for California Theatre/San Bernardino. As I noted in the email, ticket pricing is based on today's ticket prices and what the market will bear (at this time) considering that there are no subscription discounts for Mama Mia. It is possible that by January of 2006, the market will support higher ticket prices. Also, the presenters are open to input from you and the GM on ticket prices. Because of the show's name value, they'd like to discuss what the premium has been on ticket prices and its effect on sales in other markets.

Ticket Pricing (all performances):

SECTION	PRICE	# SEATS	\$ PER PERF
VIP	\$99	168	16,632
ORCH/ FRONT BALCONY	\$75	1273	95,475
SIDE ORCH	\$60	60	12,540
REAR BALCONY	\$38.50	77	2,964.50
			127,611.50
GP			\$1,020,892

Expenses: California Theatre:

Theatre Fixed Expenses:

Rent:	23,720
Usher/Front of House	2,400
Police/Security	2,400
Program	3,000
Insurance	4,000
Advertising	90,000
IATSE	TBD
Administration	5,000
Catering	1,500
Production Expense	TBD

**Box Office Charges:**

In House	4%
Internet	5%
Ticketmaster Outlet	4.5%
Credit Card	4.5%
\$ .10 ticket print charge	